IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SEVENTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE C.V.RAMULU

WRIT PETITION NO : 4459 of 2005

Between:

M/s. Dhananlakshmi Binny Modern Rice Mill, Kesamudram, Warangal District, rep. by its Proprietrix. Smt. S. Swaroopa Rani.

..... PETITIONER

AND

The Assistant Commercial Tax Officer, Kesamudram Circle, Warangal District.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to Issue an order or direction more particularly one in the nature of Writ of Mandamus or any other appropriate Writ or order or direction declaring the action of the Respondent in collecting the compounding fee of Rs. 20,000/- by way of Receipt bearing No.B2275123 dt. 17.09.2004 is patently arbitrary, contrary to law and without jurisdiction as contemplated under Section 32 of the Andhra Pradesh General Sales Tax Act and also full bench decision of this Hon'ble Court dt. 27.1.2005 and also in violation of principles of natural justice, and consequently direct the respondent to refund the compounding Fee of Rs. 20,000/- collected illegally by force.

Counsel for the Petitioner:MR.M.V.PAVAN KUMAR

Counsel for the Respondent: GP FOR COMMERCIAL TAX

The Court made the following:

THE HONOURABLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HONOURABLE SRIJUSTICE C.V. RAMULU

WRIT PETITION No.4459 of 2005

ORDER: (Per BRSR,J)

Concededly, the subject matter that arises for consideration in this writ petition is squarely covered by the judgment rendered by this Court in ***AMBICA LAMP HOUSE, RAJAHMUNDRY*** v . ***COMMERCIAL TAX OFFICER (INT)-I ENFORCEMENT, HYDERABAD***.

Following the said decision, this writ petition is also disposed of in terms of the said judgment.

However, it is made clear that the evidence or material, if any, gathered by the Commercial Tax Department during the course of investigation, can always be utilized for proceeding further in the matter in accordance with the provisions of the A.P. General Sales Tax Act and the Rules framed thereunder.

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B. SUDERSHAN REDDY, J.

Date: 27/04/2005

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C.V. RAMULU, J.

GS/GRR

To

1.The Assistant Commercial Tax Officer, Kesamudram Circle, Warangal District.

2. 2 CCs to G.P. for Commercial Tax, High Court Buildings, Hyderabad. (OUT)

3. 2 C.D. copies.